IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 14181 of 2007(L)

PETITIONER:

UNITED TIMBERS, MANAGED BY UNITED WELFARE SOCIETY,PERUMBAVOOR,REPRESENTED BY ITS CHAIRMAN NIJU.C.Y.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, SECOND CIRCLE,PERUMBAVOOR.

2. STATE OF KERALA REPRESENTED BY ITS CHIEF SECRETARY,SECRETRIAT, THIRUVANANTHPAURAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 14181/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE REGISTRATION CERTIFICATE DATED 17/9/2003 ALONG WITH ITS LETTER DATED 23/9/2003.

P2 : COPY OF THE ASSESSMENT ORDER (CST) FOR 2003-04 DATED 18/08/2006.

P3 : COPY OF THE DELIVERY NOTES DATED 03/01/2004 AND 08/01/2004.

P4 : COPY OF THE NOTIFICATION S.R.O. NO. 958/2002 DATED 24/11/2002.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 14181 of 2007

Dated, this the 11th day of June, 2007

J U D G M E N T

Petitioner is challenging Ext.P2 assessment order on the ground that it is issued without issuing prior notice and without hearing the petitioner. The specific case of the petitioner is that petitioner is entitled to concessional rate of tax on sale of veneers / rubber planks. It is not known whether petitioner has claimed any concessional rate in return. In any case, I feel one more opportunity can be granted to the petitioner before finalization of Ext.P2. WP(C) is accordingly disposed of with a direction to the petitioner to file objections against Ext.P2 and proposal for assessment before the assessing officer within two weeks from today. The assessing officer will hear the petitioner and pass orders either by confirming or by modifying Ext.P2, after hearing petitioner and considering petitioner's objections. Revised order will substitute Ext.P2. Recovery proceedings will remain stayed for another six weeks from now, within which time, the Officer is directed to issue fresh order and issue copy of the same to the petitioner. Petitioner will produce copy of the judgment before the respondents for compliance.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg